



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Date: 25 March 2015

TO: SCOA USERS

NOTICE NUMBER 03 OF 2014/15

ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)

PURPOSE

1. The purpose of this document is to inform all government financial practitioners of the changes made to the SCOA to date.

DISCUSSION

2. Changes to the Chart of Accounts will be discussed according to the affected segments. Departments are advised to note that this document does not replace the Classification Circular. The Classification Circular together with the publication of the Chart of Accounts (excel version) will be issued separately, in the same manner as they have always been issued on the SCOA website. This document should be viewed as a notice to inform departments of the planned change to be made on the chart of accounts as well as the financial system (BAS).
3. Reasons for the amendments to the SCOA are provided along with an illustration of the impact thereof. A change in **red** indicates **removed / deleted**, **blue** indicates **changed / re-named** while **green** implies that a new addition has been **created / added**.
4. Changes discussed in this notice will be effective 01 April 2015 on the chart of accounts as well as the financial systems (BAS). Details of the posting level items will be included in the circular to be published.

ITEM SEGMENT

GOODS AND SERVICES

Cons/Prof:Business And Advisory Services

The item consultants / professional services: business and advisory services on a high level will be renamed to consultants: business and advisory services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

Table 3.1: Chart illustration

2	3	4	5	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS			5	N	2
		GOODS AND SERVICES		64	N	3
			CONS/PROF:BUSINESS&ADVISORY SERV	349	N	4
			C/P:BUS&ADV SER:ACCNT&AUDITRS	1056	N	5
			C/P:BUS&ADV SER:AUDIT COM(N-OFF)	1057	N	5
			C/P:BUS&ADV SER:BOARD MEMBER	1058	N	5
			C/P:BUS&ADV SER:COMMUNICATION	1059	N	5
			C/P:BUS&ADV SER:FIN MANAGEMENT	1060	N	5
			C/P:BUS&ADV SER:HUMAN RESOURCE	1061	N	5
			C/P:BUS&ADV SER:OCCU SAFE&HEALTH	1062	N	5
			C/P:BUS&ADV SER:ORGANISATIONAL	1063	N	5
			C/P:BUS&ADV SER:PRJ MANAGEMENT	1064	N	5
			C/P:BUS&ADV SER:RESEARCH&ADVISOR	1065	N	5
			C/P:BUS&ADV SER:VALUER	1066	N	5
			C/P:BUS&ADV SER:COM&COM F ENQRY	1067	N	5
			C/P:BUS&ADV SER:QUALIFICTN VERIF	1068	N	5
			C/P:BUS&ADV SER:QUAL CNTRL INSPE	1069	N	5
			C/P:BUS&ADV SER:TRNSLAT&TRNSCRPT	1070	N	5

Table 3.2 Chart change illustration

2	3	4	5	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS			5	N	2
	GOODS AND SERVICES			64	N	3
		CONSULT:BUSINESS&ADVISORY SERV		349	N	4
		CNS:BUS&ADV SER:ACCNT&AUDITRS		1056	N	5
		CNS:BUS&ADV SER:AUDIT COM(N-OFF)		1057	N	5
		CNS:BUS&ADV SER:BOARD MEMBER		1058	N	5
		CNS:BUS&ADV SER:COMMUNICATION		1059	N	5
		CNS:BUS&ADV SER:FIN MANAGEMENT		1060	N	5
		CNS:BUS&ADV SER:HUMAN RESOURCE		1061	N	5
		CNS:BUS&ADV SER:OCCU SAFE&HEALTH		1062	N	5
		CNS:BUS&ADV SER:ORGANISATIONAL		1063	N	5
		CNS:BUS&ADV SER:PRJ MANAGEMENT		1064	N	5
		CNS:BUS&ADV SER:RESEARCH&ADVISOR		1065	N	5
		CNS:BUS&ADV SER:VALUER		1066	N	5
		CNS:BUS&ADV SER:COM&COM OF ENQRY		1067	N	5
		CNS:BUS&ADV SER:QUALIFICTN VERIF		1068	N	5
		CNS:BUS&ADV SER:QUAL CNTRL INSPE		1069	N	5
		CNS:BUS&ADV SER:TRNSLAT&TRNSCRIPT		1070	N	5

Cons/Prof:Infrastructre and Planning

The item consultants / professional services: infrastructure and planning on a high level will be renamed to infrastructure and planning services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

Table 3.3: Chart illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		CONS/PROF:INFRASTRUCTRE&PLANNING			350	N	4
		CONS/PROF:ENGINEERING			1046	N	5
		CONS/PROF:ENGIN AERONAUTICAL			2632	N	6
		CONS/PROF:ENGIN AGRICULTURAL			2633	N	6
		CONS/PROF:ENGIN CHEMICAL			2634	N	6
		CONS/PROF:ENGIN CIVIL			2635	N	6
		CONS/PROF:ENGIN ELECTRICAL			2636	N	6
		CONS/PROF:ENGIN INDUSTRIAL			2637	N	6
		CONS/PROF:ENGIN MECHANICAL			2638	N	6
		CONS/PROF:ENGIN METALLURGICAL			2639	N	6
		CONS/PROF:ENGIN MINING			2612	N	6
		CONS/PROF:ENGIN STRUCTURAL			2613	N	6
		C/P:INFR&PLN SER:ARCHITECTURAL			1047	N	5
		C/P:INF&PLN SER:GEODTC&CONT SURV			1048	N	5
		C/P:INF&PLN SER:GEOINFORMT SERV			1049	N	5
		C/P:INFR&PLN SER:GEOLOGIST			1050	N	5
		C/P:INF&PLN SER:LND&QTY SURVEYOR			1051	N	5
		C/P:INF&PLN SER:LANDSCP DESIGNER			1052	N	5
		C/P:INFR&PLN SER:TOWN PLANNER			1053	N	5
		C/P:INFR&PLN SER:AGRICULTURE			1054	N	5
		C/P:INFR&PLN SER:ECOLOGICAL			1055	N	5

Table 3.4 Chart change illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		INFRASTRUCTRE&PLANNING SERVICES			350	N	4
		ENGINEERING SERVICES			1046	N	5
		ENGIN AERONAUTICAL SERVICES			2632	N	6
		ENGIN AGRICULTURAL SERVICES			2633	N	6
		ENGIN CHEMICAL SERVICES			2634	N	6
		ENGIN CIVIL SERVICES			2635	N	6
		ENGIN ELECTRICAL SERVICES			2636	N	6
		ENGIN INDUSTRIAL SERVICES			2637	N	6
		ENGIN MECHANICAL SERVICES			2638	N	6
		ENGIN METALLURGICAL SERVICES			2639	N	6
		ENGIN MINING SERVICES			2612	N	6
		ENGIN STRUCTURAL SERVICES			2613	N	6
		INFR&PLN SER:ARCHITECTURAL SERVIC			1047	N	5
		INF&PLN SER:GEODTC&CONT SURV SER			1048	N	5
		INF&PLN SER:GEOINFORMT SERV			1049	N	5
		INFR&PLN SER:GEOLOGIST SERVICES			1050	N	5
		INF&PLN SER:LND&QTY SURVEYOR SER			1051	N	5
		INF&PLN SER:LANDSCP DESIGNER SER			1052	N	5
		INFR&PLN SER:TOWN PLANNER SERV			1053	N	5
		INFR&PLN SER:AGRICULTURE SERVICE			1054	N	5
		INFR&PLN SER:ECOLOGICAL SERVICES			1055	N	5

Cons/Prof:Laboratory Services

The item consultants / professional services: laboratory services on a high level will be renamed to laboratory services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

Table 3.5: Chart illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
		GOODS AND SERVICES			64	N	3
			CONS/PROF:LABORATORY SERVICES		351	N	4
				C/P:LAB SER:AGRICULTURE LAB SERV	1042	N	5
				C/P:LAB SER:MEDICAL LAB SERV	1043	N	5
				C/P: MEDICAL LAB NHLS	2601	N	6
				C/P: MEDICAL LAB SERV OTH	2602	N	6
				C/P:LAB SER:ROADS LAB SERV	1044	N	5
				C/P:LAB SER:WATER LAB SERV	1045	N	5

Table 3.6 Chart change illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
		GOODS AND SERVICES			64	N	3
			LABORATORY SERVICES		351	N	4
				LAB SER:AGRICULTURE LAB SERV	1042	N	5
				LAB SER:MEDICAL LAB SERV	1043	N	5
				MEDICAL LAB NHLS	2601	N	6
				MEDICAL LAB SERV OTH	2602	N	6
				LAB SER:ROADS LAB SERV	1044	N	5
				LAB SER:WATER LAB SERV	1045	N	5

Cons/Prof:Legal Cost

The item consultants / professional services: legal cost on a high level will be renamed to legal services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

Table 3.7: Chart illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
		GOODS AND SERVICES			64	N	3
			CONS/PROF:LEGAL COST		352	N	4
				CONS/PROF:L/CST:PRIVATE FIRMS	1040	N	5
				C/P:L/PVT FIRM:LEGAL ADVICE	2607	N	6
				C/P:L/PVT FIRM:MESSGER OF COURT	2608	N	6
				CONS/PROF:L/CST:STATE ATTORNEY	1041	N	5
				C/P:L/STATE ATTNY:LEGAL ADVICE	2609	N	6
				C/P:L/STATE ATTNY:CONVEYANCING	2610	N	6
				C/P:L/STATE ATTNY:MESSG OF COURT	2611	N	6

Table 3.8 Chart change illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
		GOODS AND SERVICES			64	N	3
			LEGAL SERVICES		352	N	4
				L/CST:PRIVATE FIRMS SERV	1040	N	5
				L/PVT FIRM:LEGAL ADVICE SERV	2607	N	6
				L/PVT FIRM:MESSGER OF COURT SERV	2608	N	6
				L/CST:STATE ATTORNEY SERV	1041	N	5
				L/STATE ATTNY:LEGAL ADVICE SERV	2609	N	6
				L/STATE ATTNY:CONVEYANCING SERV	2610	N	6
				L/STATE ATTNY:MESSG OF COURT SERV	2611	N	6

Cons/Prof:Science&Tech Services

The item consultants / professional services: science and technological services on a high level will be renamed to science and technological services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

Table 3.9: Chart illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		CONS/PROF:SCIENCE&TECH SERVICES			4667	N	4
		C/P:STS:SPECIAL SERVICES			4668	N	5
			C/P:STS:SCOPING & PLANNING STA		4669	N	6
			C/P:STS:R&D POLICIES & PLANS		4670	N	6
			C/P:STS:PUBLIC S&T ENTITY		4671	N	6
			C/P:STS:MONITORING&EVALUAT S&T		4672	N	6
			C/P:STS:TECH TRANSF SERVICES		4673	N	6
		C/P:STS:R&D SUPPORT SERVICES			4674	N	5
			C/P:STS:SS:SCIENT & TECH COLL		4675	N	6
			C/P:STS:SS:GEN SCIENT DATA COLL		4677	N	6
		C/P:STS:S&T DISSEMINATION			4680	N	5
			C/P:STS:DIS S&T DOC&FACT DATA		4681	N	6
			C/P:STS:DIS SCIEN ADV SERV&TECH		4684	N	6

Table 3.10 Chart change illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		SCIENCE&TECH SERVICES			4667	N	4
		STS:SPECIAL SERVICES			4668	N	5
			STS:SCOPING & PLANNING STA SERV		4669	N	6
			STS:R&D POLICIES & PLANS SERV		4670	N	6
			STS:PUBLIC S&T ENTITY SERV		4671	N	6
			STS:MONITORING&EVALUAT S&T SERV		4672	N	6
			STS:TECH TRANSF SERVICES		4673	N	6
		STS:R&D SUPPORT SERVICES			4674	N	5
			STS:SS:SCIENT & TECH COLL SERV		4675	N	6
			STS:SS:GEN SCIENT DATA COLL SERV		4677	N	6
		STS:S&T DISSEMINATION SERV			4680	N	5
			STS:DIS S&T DOC&FACT DATA SERV		4681	N	6
			STS:DIS SCIEN ADV SERV&TECH SERV		4684	N	6

Agency and Support/Outsourced Services: Catering Services

The item agency and support / outsourced services: catering services on a high level will be renamed to agency and support / outsourced services: nutrition services the item has been changed to reflect the true nature of the services rendered. The change will be effected to the lowest posting level item.

Table 3.11: Chart illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		AGENCY & SUPRT/OUTSOURCED SERVICES			354	N	4
			A AGENCY & S/O SERV: CATERING SERV		996	N	5
			A A&S/O CATERING SER: DETAINEES		2516	N	6
			A A&S/O CATERING SER: PATIENTS		2517	N	6
			A A&S/O CATERING SER: PRISONERS		2518	N	6
			A A&S/O CATERING SER: COMMUNITIES		2519	N	6
			A A&S/O CATERING: ARMED FORCES		2520	N	6
			A A&S/O CATERING: SOC WLFRE FACILTS		2521	N	6
			A A&S/O CATERING: EDUCATION FACILTS		2522	N	6
			A A&S/O CATERING: TRAINING COLLEGES		2523	N	6

Table 3.12 Chart change illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
	PAYMENTS				5	N	2
	GOODS AND SERVICES				64	N	3
		AGENCY & SUPRT/OUTSOURCED SERVICES			354	N	4
			A AGENCY & S/O SERV: NUTRITION SERV		996	N	5
			A A&S/O NUTRITRIT SER: DETAINEES		2516	N	6
			A A&S/O NUTRITRIT SER: PATIENTS		2517	N	6
			A A&S/O NUTRITRIT SER: PRISONERS		2518	N	6
			A A&S/O NUTRITRIT SER: COMMUNITIES		2519	N	6
			A A&S/O NUTRITRIT ARMED FORCES		2520	N	6
			A A&S/O NUTRITRIT SOC WLFRE FACILT		2521	N	6
			A A&S/O NUTRITRIT EDUCATI FACILTS		2522	N	6
			A A&S/O NUTRITRIT TRAINING COLLEG		2523	N	6

Com:Licences

The item aerodrome licences was incorrectly renamed to com: licences. This happened during the reclassification of TV and Radio licences from goods and services to transfers payments. The item was since kept as captured as it was discovered that the item was already used for payment of TV and radio licences by some departments, however it is important that the item changed back. The correct item for TV and radio licences COM:LICENCES (RADIO&TV) (BAS Code 1746) is available in the chart.

Table 3.11: Chart illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
TRANSFERS AND SUBSIDIES					7	N	2
DEPARTMENTAL AGENCIES & ACCOUNTS					41	N	3
TRNSF&SUB:DEPARTMENTAL AGENCIES					310	N	4
DEPT AGEN:TAXES&COMPULSORY FEES					799	N	5
COM:LICENCES					1745	Y	6

Table 3.14 Chart change illustration

2	3	4	5	6	SEGMENT DETAIL NO	P/NP LEVEL	LEVEL
TRANSFERS AND SUBSIDIES					7	N	2
DEPARTMENTAL AGENCIES & ACCOUNTS					41	N	3
TRNSF&SUB:DEPARTMENTAL AGENCIES					310	N	4
DEPT AGEN:TAXES&COMPULSORY FEES					799	N	5
AERODROME LICENCES					1745	Y	6

Contact information

Please contact the SCOA project team via the **SCOA call centre at (012) 315 5311**, or by sending a concise mail to scoa@treasury.gov.za if further clarity or discussion is required regarding the changes highlighted above.

Regards,

SCOA Technical Committee

Date: 25 March 2015